

BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2005

	General	Advanced Life Support Fund	Capital Improvements Program Fund	Other Governmental Funds	Governmental Funds Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 207,262	\$ 24,505	\$ 2,865,071	\$ 3,142,769	\$ 6,239,607
Cash with outside agency	-	-	-	10,000	10,000
Investments	3,127,066	-	37,815,147	18,714,072	59,656,285
Receivables:					
Taxes	3,483,607	-	-	1,263,280	4,746,887
Accounts	561,443	-	-	22,808	584,251
Interest	41,870	-	96,914	145,324	284,108
Special assessments	-	-	-	850,788	850,788
Due from other funds	-	-	-	892,886	892,886
Due from other governments	2,373,934	1,014,946	210,657	165,571	3,765,108
Restricted assets:					
Deposit cash	-	-	113,718	3,302	117,020
Deposit investments	1,115,178	-	-	-	1,115,178
Total Assets	<u>\$ 10,910,360</u>	<u>\$ 1,039,451</u>	<u>\$ 41,101,507</u>	<u>\$ 25,210,800</u>	<u>\$ 78,262,118</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts/claims payable	\$ 2,101,852	\$ 5,717	\$ 2,552,499	\$ 412,766	\$ 5,072,834
Employee wages payable	1,199,761	140,848	27,954	55,493	1,424,056
Due to other funds	-	892,886	-	-	892,886
Due to other governments	-	-	81,153	-	81,153
Payable from restricted assets:					
Deposits payable	1,115,178	-	113,718	3,302	1,232,198
Unearned revenues	288,545	-	2,452,894	742,789	3,484,228
Total Liabilities	<u>4,705,336</u>	<u>1,039,451</u>	<u>5,228,218</u>	<u>1,214,350</u>	<u>12,187,355</u>
<b>Fund balances:</b>					
Reserved for:					
Debt service	-	-	-	1,536,679	1,536,679
Petty cash	23,420	-	-	-	23,420
Unreserved, reported in:					
General fund	6,181,604	-	-	-	6,181,604
Special revenue funds	-	-	-	21,413,195	21,413,195
Capital projects funds	-	-	35,873,289	1,046,576	36,919,865
Total Fund Balances	<u>6,205,024</u>	<u>-</u>	<u>35,873,289</u>	<u>23,996,450</u>	<u>66,074,763</u>
Total Liabilities and Fund Balances	<u>\$ 10,910,360</u>	<u>\$ 1,039,451</u>	<u>\$ 41,101,507</u>	<u>\$ 25,210,800</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources

and therefore not reported in the funds.

238,551,045

Net pension obligation paid in over required

(238,246)

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds. (Note 3)

1,409,913

Internal service funds are used by management to charge the costs of certain activities, such as insurance, information services, and fleet maintenance, to individual funds. The assets and liabilities of these internal service funds are included in governmental activities in the statement of net assets.

11,028,372

Some liabilities, including bonds, loans, and compensated absences payable, are not due and payable in the current period and therefore are not reported in the funds. (Note 3)

(50,149,635)

Net assets of governmental activities

\$ 266,676,212

See accompanying notes to the financial statements.